

INDEX

A

- Accountability reports 233.2
- Accounting adjustments 71.8
- Accounts, establishment of new 79.3
- Account sequence in Budget Appendix 95.2
- Accounts payable and accrued liabilities 86.2
- Account structure 71.1-71.3
 - Advance approval of changes 71.3
 - Relationship of justification to 51.4
 - Relationship of programs to Exhibit 51
- Acquisition of capital assets Part 3
- Acquisition workforce, training of 112.3
- Activities, program:
 - Basis for classification and coding 82.3
 - In narrative statements 97.3
- Actuals 82.17
- Adjustments to:
 - Balances 82.4
 - Budget authority 82.4
 - Gross budget authority and outlays 82.7
 - Obligations 82.4
- Administrative expense
 - limitations 80.3, 80.7, 81.4, 82.3, 82.14, 83.6
- Administrative expenses, credit reform 85.3, 96.5, 97.6
- Advance appropriation 20.4
- Advance approval for changes and
 - exceptions 25.2-25.3
- Advance funding 20.4
- Advisory and assistance services 83.7
- Advisory committees 33.10
- Agencies not subject to review 25.1
- Agency:
 - Coverage 10.4
 - Identification codes Appendix C
 - Investment and debt 86.2, 97.7
 - Mission statement, strategic plans 210.6
 - Responsibility for over-expended/over-obligated amounts 35.1
 - Restructuring 51.5
- Aircraft, estimates for Government 33.8
- Allocation accounts 71.5, 82.15, 86.1, 97.7
- Allocations, special
 - instructions 82.15, 83.7, Exhibit 83c
- Allowances 32.2
- Alternative form of performance measurement, annual plans 220.15
- Alternative-fueled vehicles, *See* Motor vehicles.

- Amendments 110
 - Appropriations language Exhibit 110b
 - Program and financing schedule Exhibit 110c
- Analysis of:
 - Budget authority and outlays 81
 - Resources 51.3
- Annual performance plans/reports Part 2
- Anticipated supplementals, *See* Appropriations, supplemental.
- Antideficiency Act violations 35.1
- Application of instructions 25.1
- Appropriations:
 - Advance 82.4
 - Available from subsequent year 82.4
 - Available in prior year 82.4
 - Balances 82.4-82.5
 - Contingent emergency 111
 - Current authority 82.4
 - Deficiency 82.4
 - Definite 20.4, 82.4
 - Enacted for the current year 96.1-96.2
 - Indefinite 20.4, 82.4
 - Justification 51
 - Loans:
 - Direct 96.1
 - Guarantee 96.1
 - Multi-year 31.7
 - Permanent 82.4, 97.7
 - Requests in thousands of dollars 86.4
 - Special and trust fund 86.7
 - Supplemental, anticipated for the current or budget year:
 - In budget schedules 82.11, 110.3
 - Definitions 110.2
 - General policies 110.1, 110.4
 - Justification of 51.10, 110.3
 - Language submissions 96.2
 - In limitations 82.14
 - Materials required for 82.11, 110.3
 - Narrative statements 97.1
- Appropriations language 96
 - Budget amendments Exhibit 110b
 - Credit programs 96.5
 - General provisions, print material
 - submission Exhibit 96b
 - Print material submission Exhibit 96a
 - Supplemental requests Exhibit 110a
 - Supplements, print material submission Exhibit 96b

INDEX

Assets:	
Acquisition of capital assets	Part 3
Federal credit	85
Financial management of assets	52
Leases of capital assets	33.4
Assumptions, basic	30
Authority to borrow	20.4, 82.4
Authorizing legislation	82.11, 96.4, 97.2
Automated budget submissions	79
Awards	32.2
B	
Balances:	
Contingent emergency appropriations	111
Contract authority	82.4-82.5, 86.8
Obligated	20.4, 82.5
Reporting of	82.4-82.5
Transfer of	82.4-82.5
Unavailable collections	86.7
Unobligated	20.4, 82.4
Balance sheet	86.2, Exhibit 86b
Baseline, definition of	20.3
Baseline estimates	80-81, 100.2
Basis for proposals	30.1
Benefit payments	33.11
Benefits, personnel	32.4-32.5
Bonuses	32.2
Borrowing authority	82.4
Budget account reporting information	71
Budget account title file	79.1
Budget Appendix, materials required for	95.3
Budgetary resources, definition of	20.3
Budget authority:	
Analysis of	81
Appropriations, <i>See</i> Appropriations.	
Authority to borrow, <i>See</i> Authority to borrow.	
Availability of	20.4
In budget schedules	81.2, 82.4
Contract authority, <i>See</i> Contract authority.	
Definite, definition of	20.4
Indefinite:	
Definition of	20.4
Treatment of	82.4
Limitations on	20.4
Spending authority from offsetting collections	20.4
Budget concepts	20
Budget data system	79
Budget decisions	36.1
Budget decisions, materials required after	70
Budget Enforcement Act categories	20.9, 80.3-80.7
Budget execution reports, information on accounts required to submit	86.5
Budget justification materials	51, 112.3
Budget laws, basic	15
Budget plan schedule (Defense)	86.3
Budget preparation system, <i>see</i> MAX budget system.	
Budget process, overview	10
Budget terms	20.3
Bureau identification codes	Appendix C
Business-type statements	86.2
C	
Capital assets:	
Acquisition of	Part 3
Cost, schedule, and performance goals	300.8
Definitions	300.4
Full funding of	31.4, 300.5
Leases	33.4
Planning, budgeting and acquisition	Part 3
Relationship to information technology requirements	53, 300.8
Requirements	300.3
Capital investment	82.4, 84, Part 3
Capital leases	Appendix B
Capital transfers	82.4
Cash-equivalent transactions	20.8
Character classification codes	84
Research and development	Exhibit 84b
Summary	Exhibit 84a
Chief financial officers, responsibilities	52
Circulars, list of	Index
Citations, legal:	
On language submissions	96.4
In narratives	97.3
Civil rights, considerations in agency estimates	31.3
Classifications:	
Activity	82.3
Budget Enforcement Act categories (mandatory, discretionary)	20.9, 80.3-80.7
Character	84
Functional	20.3
Object	83
Receipt	80.1, 81.3-81.4, 84.4
Classified information, annual plans	220.14
Clearance:	
Accountability reports	36.3
Budget materials	36.3
Changes in President's budget	36.4
Press releases	36.3
Testimony and communications with Congress	36.3
Coastal Barrier Resources Act	33.12
Codes, account identification	79.2
Codes, OMB and Treasury agency/bureau	Appendix C

Collections	20.7, 35.5	Discretionary spending	20.3, 20.9, 81.3
Commercial or industrial type activities	31.9	Distribution of budget authority and outlays	82.13
Committees, <i>See</i> Advisory committees.		Drug control data by function	Exhibit 56
Communications - electronics systems	34.1	Drug control programs	56
Compensable workyears, total	86.1		
Compensation, personnel	32.2		
Computer acquisitions and operations	53, Part 3	E	
Computer materials	79	Economic assumptions	30.3
Concepts, budgetary	20	Edit checks	Appendix D
Congressional Budget Office	10.5	Emergency appropriations	20.9
Congressional budget process	10.5	Emergency funding:	
Congressional consultation (Strategic plans)	210.12	Contingent	111
Congressional materials, OMB clearance of	36.4	Releasing contingent	Exhibit 111
Congressional testimony and communications	36.2	Employees' compensation fund, payments to	32.4
Consolidated accounts and schedules	71.7, 82.13, 97.7	Employee travel, estimates for	33.24
Construction programs (public works)	33.1-33.3, 84.4, Part 3	Employment:	
Construction programs (public works) in the District of Columbia and National Capital area	34.3	Approved levels	32.3
Consultants, special rates for	32.2	Definitions	32.1
Consultation with other agencies	34	In personnel summary	86.1
Contents of budget submissions, general	27.1	Policies on	32.2-32.3
Contingent emergency funding	111	Employment estimates	32.2-32.3, 83.7, 86.1
Releasing	Exhibit 111	Energy costs, information on	55
Continuing resolutions	96.2	Energy management data report	55
Contract authority	20.4, 82.4-82.5, 86.8	Environmental matters	33.19
Contractor claims	33.13	Equal opportunity	31.3
Coverage	10.4	Estimates and proposals, developing	30
Credit, summary of requirements	85.8	Exceptions to Circular No. A-11, requests for	25.2
Credit programs	33.14, 85, 96.5, 97.6	Executive budget formulation process	10.5
Credit reform	85	Executive orders, list of	Index
Credit subsidy calculation	85.4	Exempt/sequestrable	81.3, <i>See also</i> Budget Enforcement Act.
Cross-cutting programs: Annual and strategic plans	210.5	Experts, special rates for	32.2
Strategic plans	220.9	Expired accounts	20.4, 82.5, 96.5
Crosswalks	Appendix E	Explanation of print materials	Exhibit 95
Current services, definition of	20.3	External factors, strategic plans	210.10
Current services estimates, <i>See</i> Baseline estimates.			
Current year data, reporting basis	35.3	F	
Customer service, basis for estimates	31.2	FACTS II	82.17
		Family housing, estimates for construction of	33.3
D		Federal Agencies Centralized Trial-Balance System II (FACTS II)	82.17
Date of submission	27.1	Federal credit programs, <i>See</i> Credit programs.	
Decisions, budget	36.1	Federal credit reform, <i>See</i> Credit reform.	
Defaults, guarantee claims	85.3, 85.10	Federal Employees' Retirement System	32.2, 32.5, 33.11
Deferrals	20.3, 82.10, 112.1	Federal Financing Bank transactions	85.3, 85.10, 96.5
Deficiency appropriations	82.4, 82.8	Federal funds: Offsetting collections from	82.7
Definite appropriations	20.4, 82.4	Receipts classifications	81.3-81.4, 84.4
Diagnostic reports	Appendix E	Federal payroll costs	32.6
Direct loans	85.3, 85.9-85.10, 96.5, 97.6	Federal securities, investments in	20.12, 86.2, 86.6
Disclosure with respect to the budget	36.5	Feeder accounts for revolving funds	71.6
Discretionary classifications (BEA)	20.9, 80.3-80.7	Financial management	52

INDEX

Financial management activities Exhibit 52
Financial statements 86.2
 Audited 52.4
Financial systems .. 52.2-52.5, 53.2, 53.6, 300.6-300.7
Financing, schedules of program and 82
Financing accounts .. 85.3, Exhibits 85c-h, 85.10, 97.6
Financing Vehicles and the Board of Governors of the
 Federal Reserve Appendix C
Flood plains, activities located in 33.2
Foreign currencies, use of 33.15
Forward funding 20.4
Freedom of Information Act 36.5
FTE 32
Full funding 31.4, Part 3
Full-time equivalent employment . 32.1-32.3, 51.1, 86.1
Functional classification 20.3, 79.3, 83.3, Exhibit 79b
Fund type and codes 79.3
Fund types 20.11

G

Galley proofs, revising Exhibit 95
General goals and objectives, strategic plans 210.7
General provisions, print material
 submission Exhibit 96b
General Services Administration, rental
 payments to 54
Governmental receipts 79.3, 81.4
Government Corporation Control Act 97.6
Government equity, in business-type budget
 statements 86.2
Government Performance and Results Act,
 implementation 200
Government perquisites 31.5
Government-sponsored enterprises .. 25.1, 27.3, 86.2
Gramm-Rudman-Hollings:
 Program information 81.3
 Reductions 82.8
 Reporting data 81.3
Gramm-Rudman-Hollings Act 15.6
Grants to State and local governments 84, 100.1, 100.3
GSEs..... 25.1, 27.3, 86.2
Guarantee loans 85.9-85.10, 96.5, 97.6

H

Hospital care, reimbursements for 33.6
Hourly rates 32.2

I

Identification codes, account 79.2
Income, net, in statements of operations 86.2
Indefinite appropriations 20.4
Industrial activities, compliance with Circular
 No. A-76 31.9

Inflation:

 In baseline estimates 80.3
 Economic assumptions 30.3
Information technology .. 33.21, 53, Exhibit 53, Part 3
Infrastructure investment 51.6
Initial budget submission 27.2, 50
Inpatient care facilities 33.7
Inspectors general, information on 58.2
Interagency groups 33.10
Interfund transactions 20.7
International travel 100.6
Intragovernmental revolving funds, *See Revolving*
 funds.
Intragovernmental transactions 20.7
Investment and non-investment spending 84
Investments in Federal securities 20.12
Investments in non-Federal securities 20.12
Investments in US securities 82.7-82.8

J

Judicial Branch 25.1
Justification of budget submission 51, 112.3
Justifications, supplemental estimates 110.3

L

Laboratories, estimates for 33.1
Language, appropriations 96
Later transmittals 110
Laws, basic budget 15
Lease-purchases Appendix B
Leases, operating Appendix B
Leases of capital assets 33.4, Appendix B
Legal citations, *See Citations, legal.*
Legislation, authorizing 82.11, 96.4, 97.2
Legislative Branch 25.1
Legislative proposals 79.2
Limitation codes in MAX budget system 81.4
Limitations, baseline 80.7
Limitations on credit programs 81.4, 85.10
Limitations on revolving and
 trust funds 20.11, 81.4, 82.14, 83.6

Liquidating:

 Accounts ... 20.3, 85.3, Exhibits 85i-k, 85.11, 97.6
 Unobligated balances in 58.3
Liquidation of contract authority 82.4
Loan asset sales 82.4, 85.3, 85.7
Loans:
 Direct 20.3, 85.3, 85.9-85.10, 96.1, 96.5, 97.6
 Guarantee .. 20.3, 85.3, 85.9-85.10, 96.1, 96.5, 97.6
Loan subsidy data 85.4, 85.9

M

Mail, estimates for official	33.16	Advisory and assistance services	83.7
Management improvement	31.8	Allocations	83.7, 83.15, Exhibit 83c
Management information and issues:		Education and training	83.10
Financial	52	Federal civilian retirement	83.12
Performance	31.8	Information technology	83.9
Managerial flexibility waivers, annual plans . . .	220.6	Intergovernmental Personnel Act	83.15
Mandatory classifications (BEA)	20.9, 80.3-80.7	Intragovernmental transactions	83.14
Mandatory spending	20.9	Limitations on administrative and other	
Material required after passback	27.3	expenses	83.6, 83.15
MAX budget system:		Limitations on revolving and trust funds	
Agency use, cost distribution	31.6	expenses	83.6, 83.15
Crosswalks	Appendix E	Military retirement	83.13
Edit checks	Appendix D	Overtime pay	83.7
Line numbers, summary of	79.5, 81.4	Permanent change of station	83.8
MAX budget data	79, Exhibits 79a-b	Personnel compensation	83.7
MAX schedules, <i>See</i> Schedules, MAX.		Real property	83.11
Overview and summary	79.5	Reimbursable obligations	83.5
Relationship to printing process	95.3-95.5	Reimbursements	83.5
System requirements	79.1	Relocation expenses	83.8
Use of	31.6, 79	Object class line numbers	83.7-83.15, Exhibit 83a
MAX schedules, <i>See</i> Schedules, MAX.		Object class prefix	83.16, Exhibit 83a
Means and strategies in an annual performance		Object class schedules	83.16, Exhibits 83b-c
plan	220.11	Obligated balances, <i>See</i> Balances, obligated.	
Means and strategies in a strategic plan	210.8	Obligations:	
Medical care facilities	33.7	In budget schedules	82.4
Merged accounts	71.6, 82.13, 97.7	Certification	51.1
Mid-session review	112.2	Concept of	20.5
Modifications of loans	85.3, 85.6	Offsetting collections	20.7
Motor vehicles	33.9, 100.4	Classification	81.4
Multi-year appropriations	31.7	Estimates of	35.5
N		In program and financing schedules	82.4, 82.7
Narrative statements	97	Receipt account data	81.3-81.4, 84.4
Analysis of programs financed by multiple		Offsetting receipts	20.7, 81.4
budget accounts	Exhibit 97	OMB contacts	Guide
Citations, legal	97.3	Operating leases	Appendix B
Consolidated schedules and merged accounts . .	97.7	Operations, statement of	86.2
Credit	97.6	Outcome goals defined	200.2
Performance goals and indicators	97.1	Outlays:	
Revolving funds	97.6	Analysis of	81
Transfers in the estimates	97.7	Calculations	81.2, Exhibits 81b-c
National Science and Technology Council (Conduct of		Concept of	20.6
NSTC crosscuts)	84.4	Estimates of	35.6
National security crosscut	33.17	Output goals defined	200.2
Negative subsidies	82.17, 85.3, 85.12	Outyear estimates	20.3
Non-Federal securities, investments in	20.12	Outyear policy estimates	30.2
Nuclear reactors	34.2	Over-expended amounts	35.1
O		Over-obligated amounts	35.1
Object class codes and titles	83.7, Exhibit 83a	Overtime pay	32.2, 83.7
Object classification for:			
Administrative expense limitations	83.6, 83.15		
		P	
		P and F schedule, <i>see</i> Program and financing;	
		Schedules, MAX.	

INDEX

Passback, materials required after	70	Real property purchase	33.5
Past year data, reporting basis	35.2, 82.18	Reappropriations	20.4, 82.4
PAYGO	20.3, 20.9	Receipts:	
Payments between accounts, <i>See</i> Transfers.		Account identification codes	79.2
Pay raises	32.2	Baseline estimates	81
Pay rates, experts and consultants	32.2	Character classification	84.4
Payroll costs, Federal	32.6	Data classification	81.3-81.4
Performance goals and indicators	31.8, 51.7, 97.1	Establishment of new accounts	79.3
Annual plans	220.9	Estimates of collections	35.5
Performance management	31.8, Part 2	Explanations for changes in	58.1
Performance measurement, alternative form of, annual		General policies	35.5
plans	220.15	Justification materials	58.1
Performance of commercial activities	31.9	Line codes	81.4
Performance plans, annual	220	MAX line numbers	79.5, 81.4
Permanent change of station	83.8	MAX schedules description	79.5
Personnel compensation:		Negative subsidies	85.12
Basis for estimates	32.2, 83.7	Requirements for schedules R and K	81.3
In object classification schedule	83.7	In schedule on unavailable collections	86.7
Personnel estimates	32.2	In status of funds schedule	86.6
Personnel summary	86.1	Tax provisions	33.22
Physicians comparability allowances, estimates for	32.2	Type	79.3
Policies, basic	30	Records storage	33.18
Policy, Administration	31	Recovery of prior year obligations, <i>See</i> Budgetary	
Policy estimates, budget authority, outlays, receipts	81	resources.	
Pollution control and treatment, <i>See</i> Environmental		Refunds	20.10
matters.		Reimbursable obligations	20.3, 20.5, 82.3, 83.5
Postage, <i>See</i> Mail.		Reimbursements	20.7, 71.4, 83.5
Premium or discount on investments	20.12	Relation of justification to account structure	51.4
Premium pay	32.2	Relocation expenses	83.8, 100.5
Print materials	95	Remediation plans	33.19
Privacy policies	31.8, 58.5, 300.1	Rental payments for space and land	54
Productivity increases	30.4, 51.8	Rental payments to GSA/others	Exhibit 54
Program accounts	85	Reorganizations	82.12
Appropriations language	96.5	Reporting, level of detail for	70.2
Data requirements	85.9	Reprinted galleys	95.6
Definition	85.3	Reprogramming	36.3
Narrative statements	97.5	Rescissions	82.4, 82.9, 112.1
Schedule P	Exhibit 85a	Research and development activities	84
Schedule U	Exhibit 85b	Research and development character classification	
Program and financing (Schedule P):		codes	Exhibit 84b
Automatic generation of data	Exhibit 82b	Retirement costs	32.2, 32.5
Schedule	82, Exhibit 82a	Revolving funds:	
Program evaluation	51.9	Business-type budgets	86.2
Strategic plans	210.11	Limitations on the use of	82.14, 83.6, 83.15
Program performance reports, annual	230	Narrative statements for	97.6
Programs financed by multiple budget accounts,		Risk categories	85.3
analysis of	Exhibit 97	Rounding, rule for	95.6
Proprietary receipts	20.7, 79.3, 81.3		
Public enterprise funds, <i>See</i> Revolving funds.			
Public works programs, <i>See</i> Construction programs.			

R

Schedules, MAX:	
Schedule A (Budget authority and	
outlays-policy)	79.5, 81

Schedule C (Character classification)	79.5, 84	
Schedule D (Budget plan)	79.5, 86.3	
Schedule E (Financial-statement of operations)	79.5, 86.2, Exhibit 86a	
Schedule F (Financial-balance sheet)	79.5, 86.2, Exhibit 86b	
Schedule G (Direct loans)	79.5, 85.10, Exhibits 85d, 85j	
Schedule H (Guarantee loans)	79.5, 85.10, Exhibits 85g, 85k	
Schedule I (Contract authority)	79.5, 86.8	
Schedule J (Status of funds)	79.5, 86.6	
Schedule K (Receipts data-baseline)	79.5, 81	
Schedule N (Unavailable collections)	79.5, 86.7	
Schedule O (Object classification)	79.5, 83.16-83.17	
Schedule P (Program and financing)	79.5, 82, Exhibits 82a-b	
Supplemental requests and amendments	Exhibit 110c	
Schedule Q (Personnel summary)	79.5, 86.1	
Schedule R (Receipts data-policy)	79.5, 81	
Schedule S (Budget authority and outlays-baseline)	79.5, 81	
Schedule T (Budget year appropriations requests)	79.5, 86.4, Exhibit 86c	
Schedule U (Loan levels and subsidy)	79.5, 85.9, Exhibit 85b	
Schedule Y (Financing accounts-baseline)	79.5, 85.10	
Schedule Z (Budget execution)	79.5, 86.5	
Scope of the estimates	30.2	
Scorekeeping guidelines	Appendix A	
Scoring lease-purchases and capital assets	Appendix B	
Sequestrable/exempt	81.3	
Severance pay	32.2	
Shared revenues, outlays for	84.4	
Space, rental of, <i>See</i> Rental payments.		
Space and related requirements	33.20	
Space budget justification	Exhibit 54	
Special funds	20.11, 86.7	
Special schedules	79.5, 86	
Spending authority	20.4	
Spendout rates, estimates for	35.7, 81.1-81.2	
Statement of operations	86.2, Exhibit 86a	
Status of contingent emergency funding	111	
Status of contract authority	86.8	
Status of funds	86.6	
Statutory references, <i>See</i> Citations, legal.		
Strategic plans	Part 2, 210	
Streamlining plans	51.8	
Structural barriers	33.1	
Style of budget presentation	95.6	
Subactivity structures	82.3	
Subfunctional classification	81.3, Exhibit 79b	
Submission of budget materials	27.1	
Subsidy data, credit	85.4, 85.9	
Subsidy reestimates	85.3, 85.5, 85.9	
Summary and highlight statement	51.1	
Summary of budget authority and outlays	51.1, 86.9	
Supplemental appropriations	110,	
<i>See also</i> Appropriations; Appropriations language.		
Supplemental requests:		
Appropriations language	Exhibit 110a	
Program and financing schedule	Exhibit 110c	
Systems acquisition	33.21	
T		
Tax expenditure analyses, annual plans	220.11	
Tax expenditures	33.22, 34.4	
Telecommunications systems	34.1, 53	
Terms and concepts	20, Guide	
Thousands, appropriations requests in	86.4	
Timing of submission	27.1-27.3, 50.2	
Tort claims, estimates of	33.23	
Transactions between appropriations and funds	20.4	
Transfers:		
Concept of	20.4	
In the estimates	82.13, 97.7	
Between Federal accounts	82.4-82.5, 82.12-82.13	
Of resources	82.12	
Responsibilities in reporting	35.4	
Travel:		
Estimates for	33.24	
International	100.6	
Treasury Annual Report, agreement with	35.2, 82.18	
Treasury debt buyback	20.12	
Trust funds:		
Definition of	20.11	
Limitation on the use of	82.14, 83.6, 83.15	
Status of	86.6	
U		
Unappropriated receipts	86.7	
Unavailable collections, schedule on	86.7	
Unemployment compensation	32.7	
Unit cost	30.5	
Unobligated balances, <i>See</i> Balances, unobligated.		
Unpaid obligations	20.4, 82.5	
Unrealized discounts	20.12	
Updates to initial submission information	100.1	
User charges	20.3, 31.10	
User fees	20.3, 20.7, 31.10, 79.3, 81.3	
Definition of	20.3	
US securities, investments in	82.7	

INDEX

V

- Vacancies 32.2
Verification and validation of data, annual plans 220.12
Violent crime control programs 57
 accounts financed by the VCRTF Exhibit 57

W

- Water and sewer payments to the District of Columbia 33.25
Winter Olympics 58.4
Within-grade increases 32.2
Workforce training and development 31.11, 220
Workload growth 30.4
Work process redesign 51.5
Workyears, *See* Full-time equivalent employment.